

HONORABLE RICHARD A. JONES

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

ALICIA S. HOLIWELL,

Plaintiff,

v.

UNITED STATES OF AMERICA and
INTERNAL REVENUE SERVICE,

Defendants.

CASE NO. 2:25-cv-01262-RAJ

ORDER

I. INTRODUCTION

THIS MATTER comes before the Court on *pro se* Plaintiff Alicia Holiwell (“Plaintiff”)’s Motion to Seal Exhibits and Motion for Service by the United States Marshals Service (“USMS”). Dkt. ## 2, 3. For the reasons set forth below, the Court **GRANTS IN PART** and **DENIES IN PART** Plaintiff’s Motion to Seal, and it **GRANTS** Plaintiff’s Motion for Service.

II. BACKGROUND

Plaintiff brings this action under 26 U.S.C. § 7422, a statute permitting civil actions related to tax refunds. *See* 26 U.S.C. § 7422. All facts derive from Plaintiff’s Complaint. Plaintiff initially filled her 2024 Form 1040 return claiming a refund of

1 \$37,309.00. Dkt. # 8 at ¶ 5. Following delayed review from the Internal Revenue Service
 2 (“IRS”), Plaintiff submitted a demand letter invoking her right to statutory interest
 3 pursuant to 26 U.S.C. § 6611. *Id.* at ¶¶ 6–8. Shortly thereafter, she filed a Form 911 with
 4 the Taxpayer Advocate Service, citing financial hardship and the absence of any
 5 corrective action. *Id.* at ¶ 9. Plaintiff states that the IRS’ review constituted an
 6 unreasonable delay potentially due to her tax return including a retirement withdrawal
 7 from Seattle Employee Retirement Services, a city-managed account. *Id.* at ¶ 10.¹ In her
 8 claim for relief, Plaintiff asserts she is entitled to a refund of \$37,309.00 under 26 U.S.C.
 9 § 7422. *Id.* at ¶ 16. She also seeks equitable relief caused by the IRS’ delay. *Id.* at ¶ 17.

10 Plaintiff first moves to seal exhibits submitted in support of her Complaint. Dkt.
 11 # 2. She also moves the Court for an order directing the USMS to serve process. Dkt. #
 12 3.

13 III. DISCUSSION

14 A. Motion to Seal

15 In determining whether to seal judicial records, a court must conscientiously
 16 balance the competing interests of the public and the party who seeks to keep certain
 17 judicial records secret. *Kamakana v. City and Cnty. of Honolulu*, 447 F.3d 1172, 1179
 18 (9th Cir. 2006). A party seeking to seal a judicial record bears the burden of overcoming
 19 the strong presumption in favor of public access to records by meeting the compelling
 20 reasons standard. *Id.* at 1178.

21 The documents in question contain “private financial records, medical-related
 22 hardship materials, tax return information, and other sensitive identifying data” Plaintiff
 23 avers are not appropriate for public disclosure. Dkt. # 2. Some of the exhibits indeed
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25 ¹ Plaintiff also alludes to retaliation on the part of her former spouse and previous employment
 26 with the City of Seattle. *Id.* at ¶¶ 12–15.

1 contain personally identifying information, such as Plaintiff's taxpayer identification
 2 number and tax documents. However, not all the information included in the eight
 3 exhibits filed by Plaintiff falls into this category. The Court finds that the public interest
 4 in gaining access to tax and health-related documents outweighs the private interest in
 5 keeping this information sealed. *See Kamakana*, 447 F.3d at 1179.

6 Plaintiff should not construe this finding as an unfettered license to file everything
 7 under seal. She must file redacted versions of her exhibits, with the redactions pertaining
 8 to private financial records, medical-related hardship materials, tax return information,
 9 and other sensitive identifying data *only*. The onus is on Plaintiff to redact this
 10 information—the Court will not engage in such an exercise. Accordingly, the Court
 11 **GRANTS IN PART** and **DENIES IN PART** Plaintiff's Motion to Seal Exhibits. Dkt.
 12 # 2. Plaintiff must file a redacted version of her exhibits within twenty-one (21) days of
 13 this Order, leaving non-personally identifiable and non-sensitive information available
 14 for the public.

15 **B. Motion for Service**

16 Federal Rule of Civil Procedure 4 provides that the Court *must* order service by a
 17 United States marshal or someone specially appointed “if the plaintiff is authorized to
 18 proceed *in forma pauperis*.” Fed R. Civ. P. 4(c)(3) (emphasis added). Here, the
 19 Honorable Michelle L. Peterson granted Plaintiff's request for leave to proceed *in forma*
 20 *pauperis*. Dkt. # 7. This decision thus binds the Court to **GRANT** Plaintiff's Motion for
 21 Service. Dkt. # 3.

22 **IV. CONCLUSION**

23 Based on the foregoing reasons, Plaintiff's Motion to Seal Exhibits is **GRANTED**
 24 **IN PART** and **DENIED IN PART**. Dkt. # 2. Plaintiff must file a redacted version of
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1 her exhibits within twenty-one (21) days of this Order. Plaintiff may redact personally
2 identifying and sensitive information only.

3 Plaintiff's Motion for Service by the United States Marshals Service is
4 **GRANTED.** Dkt. # 3. The United States Marshals Service is instructed to serve the
5 United States Attorney for the Western District of Washington and the Attorney General
6 of the United States.

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8 Dated this 16th day of July, 2025.

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13 The Honorable Richard A. Jones
14 United States District Judge
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